

PLEAS FOR AN INCOME TAX

Levied Through Civil War and Until 1872, Says Seligman.

SPEAKER REBUKES HUGHES

For Same Error He Would Flunk a Student in Examination Without Any Hesitation.

The Judiciary Committee of the Assembly held a special meeting yesterday afternoon in the Assembly Chamber to hear addresses on the proposed income tax amendment to the Constitution. Professor E. R. A. Seligman, of Columbia University, Lawson Purdy, of the Department of Taxes and Assessments, and others spoke. Aaron J. Levy, chairman of the committee, presided. When he had introduced Professor Seligman the latter said that the income tax could not be rightly regarded as something new in this country. Such a tax had been levied through the Civil War and thereafter until 1872. It had been declared unconstitutional in 1895 as the result of the change of mind of one of the judges, who had first voted that it was constitutional and later reversed himself. The historical ground on which this change of mind had been based was absolute error and fallacy. The meaning of the proposed constitutional amendment had been simply that the people were trying to restore to the government a power that it had exercised until 1872.

"Under no conceivable circumstances could the imposition of an income tax affect the value of the state and municipal bonds an iota," said Professor Seligman. "Why? Because wherever the investor turned he would be subjected to the same tax."

Professor Seligman raised a laugh among those present when he said: "If one of my students in an examination made the mistake, fell victim to the fallacy, that Governor Hughes did in speaking about the possible loss of value to state or municipal securities, I would flunk him without any hesitation whatever."

When some one asked Professor Seligman whether the income tax might prove injurious, he was told that times and men have changed since the days of John Stuart Mill and others of fifty years ago. Professor Seligman said he believed that an income tax act could be framed and passed by Congress that would not be one hundredth part as injurious as an ordinary real property tax.

Assemblyman Terry quizzed the professor, and asked him whether he had consulted more than one authority on the subject. This question caused an outburst of merriment.

"Have you read that book through?" asked Mr. Terry finally, pointing to a copy of Mr. Seligman's own book on "Income Tax," which lay before him on a desk. The shouts of laughter prevented Professor Seligman from answering.

Chairman Levy said the speaker how much he supposed John D. Rockefeller paid toward the national debt. Mr. Seligman answered that, as Mr. Rockefeller neither smoked nor drank, he probably paid little toward the country's debt.

In bringing his address to a close Professor Seligman said:

"We have come to a time in which the rich are trying to find their way under, but the tendency of the times is to compel them to bear their share of the burden."

Edward H. Blauvelt was introduced by former Congressman Littlefield, to speak in reply to the Governor's letter of recent date about the income tax. "I do not know what clause in the state constitution gives to the Governor the authority to write letters to the Speaker of the Assembly," he said, "but we must meet the issue as it is presented to us."

Mr. Blauvelt went on to say that there was no ground for the Governor's fear that there might be rivalry between two classes of citizens, those who hold municipal bonds and those who do not, if the words "from whatever source derived" were not inserted in the proposed amendment.

Lawson Purdy, in getting up to speak, said that he appeared as a private citizen and a Democrat. He spoke in favor of the income tax, but was opposed to the omitting of the words "from whatever source derived."

Mr. Littlefield, in speaking on the question, said:

"The Democratic national platform ever since 1896 have promised an income tax."

THE JOHN HOWARD PAYNE MEMORIAL AT UNION COLLEGE. GATEWAY WHICH IS TO BE DEDICATED IN COMMENCEMENT WEEK.



That was probably because, in 1895, the Supreme Court of the United States had declared that such a tax could not be imposed. Does it seem reasonable that the Legislature of this state having rejected the amendment last year, the party turned to the old national position and expressed itself in favor of an amendment?

Mr. Littlefield said that he had been a lifelong Republican, but had voted for Governor Dix, and that if the latter had been pledged he (Littlefield) had been handed a "gold brick."

WARNING TO PHYSICIANS

May Lose Licenses if They Don't Report Vital Statistics.

Albany, May 20.—That physicians who fail to comply with the public health law requiring the prompt reporting of all births and deaths occurring in their practice may have their licenses to practice medicine revoked is pointed out by Attorney General Carmody in an opinion rendered to Dr. Eugene H. Porter, State Commissioner of Health.

State Commissioner of Health Porter today made the following statement in regard to the decision:

"I regard the decision of the Attorney General as a very important and able document. He outlines clearly the responsibilities resting upon local boards of health, and it is the intention of this department to see, so far as lies in our power, that their duties are carried out. I regard it as extremely important that the registration of vital statistics should be improved, particularly in those places which have been negligent in the past, and shall take active steps to that end where the local boards of health fail to do so. The attention of all physicians is particularly directed to the law as quoted, and their co-operation and support of these measures are urged."

ADVOCATES FARM COLONY

Only Way to Handle Tramp Evil, Says Professor Fetter.

After an exhaustive investigation of European methods of dealing with the tramp evil, Professor Frank A. Fetter, of Cornell University, who has just returned to this city, declares that a state farm colony should be established at once. The professor is a member of the state Board of Charities and a recognized expert on problems of vagrancy.

He is strongly in favor of the farm colony system in this country as provided for in the Chandler bill now pending before the Legislature. The professor said Switzerland had solved the tramp problem by means of a self-supporting farm colony, where the inmates were forced to support themselves. Dissolute and untrained inmates are made industrious and self-supporting under proper conditions. The farm colony at Witzwil, Switzerland, not only supports itself but returns a revenue to the state.

The present method of dealing with tramps and vagrants in this country, by means of short term sentences in penitentiaries and jails, is entirely wrong, says the professor. This is shown by the vast increase in vagrancy in this state. The establishment of a farm colony would result in saving nearly two million dollars to the state, which is now expended annually for the care of vagrants, according to Professor Fetter, and would largely remove the social menace of the tramp problem.

INVESTIGATE WEATHER BUREAU

Washington, May 20.—Complaints by farmers and fruit growers in the West that the Weather Bureau's forecasts cannot be depended on and that disastrous results to



JOHN HOWARD PAYNE.
The author of "Home, Sweet Home."

crops often have followed erroneous predictions form the basis of the decision reached today by the House Committee on Expenditures in the Agricultural Department to investigate the Weather Bureau.

BILLS SIGNED BY GOVERNOR

Increased Restriction for Admission of Mutual Fire Companies.

Albany, May 20.—Increased restrictions for the admission into this state of mutual fire insurance corporations of other states are provided for in a bill of Assemblyman Hoey, which was signed by Governor Dix today. It provides that no certificate of authority shall be granted to do business in this state unless the company shall have at least \$250,000 of insurance in force and the company shall have transacted a fire insurance business in its home state for at least ten years. The tax on premiums is increased.

The Governor also signed these bills: Mr. Pattee, amending the education law by providing that county clerks shall file reports of trustees of school districts and boards of education when necessary, and providing for reports from county treasurers relating to school moneys.

Senator Murtagh, appropriating \$375,000 for improvements and extensions at the State College of Agriculture and State Veterinary College at Cornell University.

Mr. Coville, increasing from four to five the number of inspector generals and of quartermasters in the national guard, and increasing from fifty-three to fifty-nine post quartermaster sergeants and from eight to thirteen post commissary sergeants.

T. K. Smith, amending the forest, fish and game law by providing that if the "open season" begins on Sunday it shall be deemed to open on Saturday immediately preceding such Sunday.

A. E. Smith, appropriating \$1,566,254 for paying the state's proportion of the amounts for the repair of state and county highways.

Senator Ferris, amending the insurance law by providing for the admission of minors to membership in co-operative or assessment or casualty insurance companies.

NOTABLE OFFERINGS AT THE STORES

For Further Details Consult the Advertisements in To-day's Tribune.

MACY'S, Broadway, between 34th and 35th streets, are offering this week misses' suits and dresses, unmade robes, laces, dress goods, petticoats and hosiery at attractive prices. Bargains may also be had in furniture, rugs, linoleums and cut glass.

ABRAHAM & STRAUS, Brooklyn, announce a sale of women's tailored suits, men's socks and pongees at moderate prices.

HEARN, West 14th street, call attention to an extraordinary purchase of summer curtains, hosiery, underwear, rugs and window shades at low prices. There will also be a number of morning specials for to-morrow at attractive prices, to last until 1 o'clock.

BLOOMINGDALES', Third avenue, between 59th and 60th streets, feature this week silk stockings and grocery specials at about prevailing wholesale prices. There will also be an overflow budget of Monday and Tuesday sales.

STERN BROTHERS, West 23d street, will hold to-morrow a clearance sale of women's tailored suits and dresses and waists and misses', girls' and small women's apparel. Colored and black dress goods, parasols and summer rugs and matings are other offerings at reasonable prices.

LORD & TAYLOR, Broadway and 26th street, Fifth avenue and 19th street, invite attention to an important sale of dresses, tailored suits and skirts and coats at special values.

VANTINE'S, Broadway, between 18th and 19th streets, advertises a sale of blue and white Canton china at good prices.

THE O'NEILL-ADAMS COMPANY, Sixth avenue, between 20th and 23d streets, calls attention to a display of graduation and confirmation attire for misses and girls at low prices.

JOSEPH P. M'HEUG & CO., No. 3 West 42d street, advertise a sale of furniture at moderate cost.

A. JAECKEL & CO., No. 34 Fifth avenue, have exceptional facilities for the storage of furs on premises.

REINARD, West 23d street, near Fifth avenue, offers special values in dresses. There will also be a sale of sixty-seven odd tailored suits.

J. M. GIDDING & CO., Fifth avenue, between 46th and 47th streets, announce, beginning to-morrow, important sales of women's and misses' tailor-made suits, dresses, gowns, wraps, coats, blouses and millinery.

ARNOLD, CONSTABLE & CO., Broadway and 19th street, have arranged for to-morrow and Tuesday an unusual sale of black silks and satins, linen handkerchiefs, summer bedding and women's seasonable apparel.

THE GREENHUT-SIEGEL COOPER COMPANY, Sixth avenue, between 18th and 19th streets, directs attention to special

UNION TO HONOR PAYNE

Memorial Being Erected to the Author of "Home, Sweet Home."

TO TAKE FORM OF GATEWAY

George P. Baker, of Harvard, Will Make Dedication Address on June 13.

Schenectady, N. Y., May 20.—The memorial to John Howard Payne, author of "Home, Sweet Home," now being erected on the campus of Union College, where he spent his student days, will be dedicated in commencement week, probably on June 13. Dr. George P. Baker, professor of dramatic literature at Harvard University, will deliver the chief address.

The memorial is a gateway, which is being built at the entrance to Library Lane, one of the most attractive roadways on the campus. The gateway has been designed by George P. Post & Sons, who are the landscape architects for the college. It will be ninety feet in width and the pylons will be five in number. The central pylon between the two driveways will be eighteen feet in height. On the outer face of this central pylon will be a niche containing a bust of the poet and on the inner face will be inscribed upon a bronze tablet the simple words of the song that probably is more widely sung and more loved than any other song in the world.

The idea of a college memorial to Payne originated at the annual dinner of the Union College Alumni Association of New York City a year ago, when C. E. Franklin, '81, one of the assistant superintendents of schools in New York City, suggested that the centenary of Payne's college days at Union be observed by the erection of a fitting memorial. The proposition met with such enthusiastic endorsement that the following alumni committee was appointed to have charge of the plan:

Dr. George Alexander, '66, pastor of the University Place Presbyterian Church, New York City; Dr. Frank Bailey, '85, of Brooklyn, vice-president of the Union College and Trust Company; Dr. Charles A. Richmond, president of the college; Homer Green, '76, of Scranton, Penn.; Conde Hamilton, '81, business manager of The New York Tribune; C. E. Franklin, '83, of Elmhurst, Long Island; and George T. Hughes, '92, of "Leslie's Weekly."

At first it was intended that the subscriptions for the gate should come from Union alumni alone, but so much interest was taken in the project by other admirers of Payne and his song that an honorary committee also was appointed, as follows: Joseph H. Choate, ex-Ambassador to England; Charles E. Hughes, Justice of the United States Supreme Court; Dr. Hamilton W. Mabie, editor of "The Outlook"; St. Clair McKelway, editor of "The Brooklyn Eagle"; Dr. Henry van Dyke, of Princeton, and Joseph E. Ransdell, member of Congress, of Lake Providence, La.

Already such interest has been shown in the undertaking, both by Union College alumni and by others who feel that they owe something to the memory of John Howard Payne and to the sweet influence of his song, that it is quite possible that a greater sum may be realized than the cost of the gateway, in which case this surplus will go toward the establishment of a chair of English poetry at Union College.

John Howard Payne was born in New York City in 1791, but most of his boyhood was spent at East Hampton, Long Island, and later at Boston. He entered Union College at the age of thirteen, and after a brilliant but rather erratic course he was obliged to return home on account of the death of his mother.

In 1842 he was appointed consul at Tunis. There he died, in 1852, attended by two Sisters of Charity and a Mahometan manservant. In 1883, through the influence of President Arthur, himself a Union alumnus, Payne's body was brought to his native country and reinterred at Washington.

Although there has been much error and misconception in the popular stories that Payne was a tramp and a pauper, it is true that during his wandering life he never had a real home after he left college. It is eminently fitting, therefore, that the college which was the last home of the author of "Home, Sweet Home" should honor his memory.

BRITH ABRAHAM CONVENTION.

The twenty-fifth annual convention of the Independent Order Brith Abraham, an organization which has 152,991 members, will take place at Tarrytown Hall to-day. The delegates, most of them coming from all parts of the United States, will be welcomed by Governor Dix.

GET BACK TO THE SOIL

One Thousand Children Plant Vegetables in Park.

SEVEN KINDS IN GROUND

Young Farmers Must Take Care of Gardens Once a Week and Will Get Crops.

One thousand children "got back to the soil" yesterday by planting seven varieties of vegetables in a thousand plots of ground in Thomas Jefferson Park, at East 14th street. They were assisted in the planting by one hundred teachers from the Teachers' Training School and others from the summer garden school of New York University. The work was under the supervision of Mrs. Henry Parsons, who directs the school gardens of the Park Department in Manhattan and Richmond. Henry Griscom Parsons, her son, who is director of the children's garden course in New York University, personally supervised the planting.

Besides the thousand youngsters who did the planting there were two or three thousand who lined the railing outside the two-acre field which has been set aside for the garden work in Thomas Jefferson Park. They viewed with envy the five hundred boys and five hundred girls as they marched into the field and took their places, which were designated by small stakes bearing numbers.

When the signal was given for the juvenile farmers to enter the grounds there was no disorderly rush. That had all been obviated by the plans of Mrs. Parsons to have it a most orderly return to the soil. The children, who were from public and parochial schools in the 15th and 20th districts, were formed in line, and at the head of each school delegation was a banner carrier. The order once given to march to the plots, the children marched to their respective sites and awaited the word to plant.

The vegetables furnished for the occasion included such old standbys as beans, beets, radishes, lettuce, carrots, onions and corn. After planting some of each kind of seed, the teachers in charge of the separate delegations then saw to it that the youthful advocates of farm life did not forget to plant the seeds of good habits. Never were more zealous farmers seen than were busy for an hour in Thomas Jefferson Park. As fast as the carrot seeds were planted the teacher in charge would announce some other vegetable, passing around the seeds as she did so.

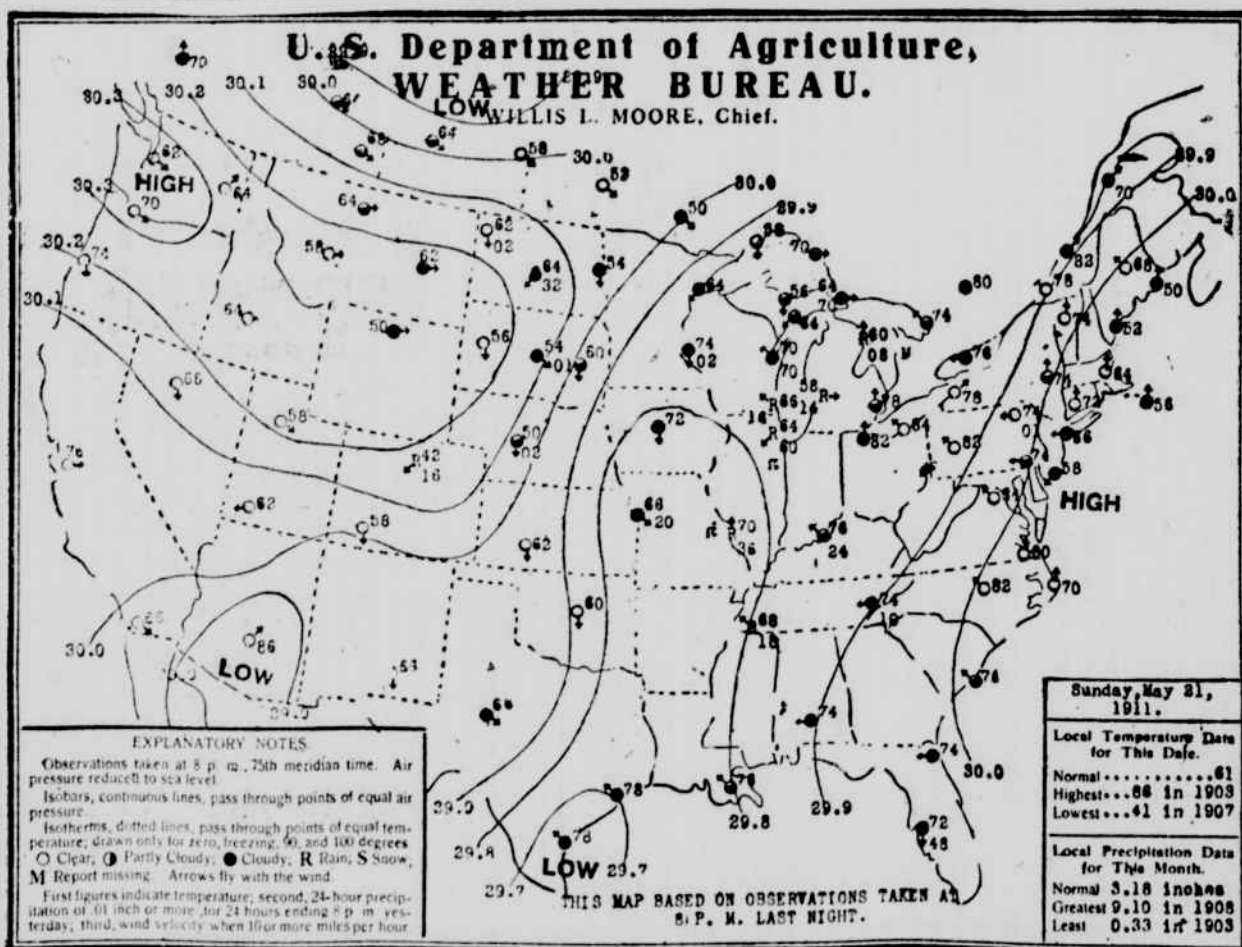
"We will now plant beans," said the teachers in a chorus. And there was an answering one from the children. "Beans!" Among the spectators were a number of the parents of the children, who smiled with satisfaction at the sight of their youngsters assuming the responsibilities of truck farmers, for the success of the garden will depend largely on the attention of the planters. Commissioner Stover was also there to see part of the planting.

The new farm garden is much larger than the one in De Witt Clinton Park, which was established nine years ago. The success of the latter farm garden caused Mrs. Parsons to call on Commissioner Stover for space for another one. There are fifty thousand school children in the two districts from which the thousand young farmers hail. The purpose of the farm gardens, Mrs. Parsons said, was not to teach children agriculture or farming, but to teach the private care of public property and to have the children become acquainted with the vegetables which they see every day in the markets of the city.

It was not until long after the seeds were all planted that the youngsters could bring themselves to leave the neighborhood. Many were the expressed hopes for rain to bring out the vegetables in a rush. The children must go over their garden plots once a week to weed and care for them. When the crops are matured they will get the produce. No prizes, however, will be given for the best plot, for it is a rule of the farm garden that there shall be good plots all around.

INTERBOROUGH ISSUES BOOKLET.

Thousands of copies of the pamphlet entitled "The Interborough Subway Offer" were being distributed in the subway stations yesterday. Hundreds of others are being sent through the mails. It is said to be the desire of the company to place a copy of the document in the hands of every person in the city who uses the traction lines. The pamphlet contains a popular exposition of what the Interborough proposes to do in the way of rapid transit extension, and tries to show why its offer is the best before the city's representatives.



THE WEATHER REPORT

Official Record and Forecast.—Washington, May 20.—The warm wave has been broken in all parts of the country except the upper Ohio Valley and the Atlantic states from Maryland to North Carolina, where the temperature continued high during Saturday. The highest temperature reported from any weather bureau station on Saturday was 95 degrees at Washington.

The winds along the New England coast will be light to moderate south, middle and south Atlantic coast, light to moderate variable; east Gulf coast, moderate variable; west Gulf coast, moderate variable; becoming north; lower lakes, moderate variable; upper lakes, moderate variable, mostly north.

Showers and thunderstorms have been general over practically all districts between the Appalachian and Rocky mountains and in the Gulf states, attending the eastward movement of the Western disturbance, which is now central over the middle Mississippi valley. There were heavy local rains in the Gulf states, the Mississippi Valley and the upper lake region.

The indications are that the weather will be unsettled, with local thunder showers Sunday, from the Mississippi Valley to the Atlantic Coast, and Monday in the Atlantic states. Elsewhere the weather will be generally fair Sunday and Monday. Lower temperatures are indicated for Sunday in the middle Atlantic states, the lower Ohio and upper Mississippi valleys and the lower lake region, and moderate temperatures will continue elsewhere during the next several days.

Forecast for Special Localities.—For Maryland, the District of Columbia, Delaware and Eastern Pennsylvania, local rains to-day and Monday; cooler, light to moderate, variable winds.

For Western Pennsylvania and Western New York, local rains to-day and probably Monday; cooler, moderate, variable winds.

For New Jersey, increasing cloudiness, followed by showers this afternoon or night and on Monday; cooler in the interior Monday; light to moderate, variable winds.

For Eastern New York, showers to-day and probably Monday; cooler in the interior, moderate, variable winds.

Local Official Record.—The following official record from the Weather Bureau shows the changes in the temperature for the last twenty-four hours in comparison with the corresponding date last year:

1911. 1910. 1911. 3 a. m. 65 58 6 p. m. 62 64 9 a. m. 61 60 9 p. m. 62 64 12 m. 74 72 12 p. m. 81 81 1 p. m. 71 69

Highest temperature, 81; yesterday, 72 degrees; lowest, 58; average, 65; average for corresponding date last year, 67; average for corresponding date last year, 61. Local forecast—Showers to-day and probably Monday; cooler in interior, moderate, variable winds.

Lord & Taylor

Founded 1826

Important Sale of
Dresses for Afternoon,
Street or Evening Wear

Crepe Meteors, Chiffons and Marquisesettes over Silk; also Lingeries, Cotton Voiles and Foulard Silks. Smart distinctive models,

\$34.50 & \$49.50

Values \$50.00 to \$75.00.

Striped Voile and

Marquise Dresses

Embroidered in colors; also lace trimmed.

\$11.50

Values \$17.50 to \$25.00

Batiste Dresses

Embroidered in colors; also

\$7.50

Value \$15.00

Striped Lawn and

Gingham Morning Dresses

Clearance Sale of
All Our
High Class Tailored Suits

as follows:

Fancy Braided and

Hand Tailored Suits

In Men's Wear Serges, Tweeds and English Whipcords.

\$34.50

Values up to \$50

Braided and Tailored Suits

In the season's best models and materials.....

\$27.50

Value \$40.00

100 Suits in Serges, Mixtures,
and Hair-line Stripes

Some braided; others strictly tailored,

\$15.00 & \$19.50

Values \$25.00 to \$30.00

Three Smart Models in

White Serge Suits

Braided and hand tailored.....

\$29.50

Value \$84.50

Women's Austrian Linen Suits

In all the new colorings,
\$12.50 to \$19.50

Women's White Repp Skirts

In all the new models,
\$2.50 to \$8.50

Splendid Values in Coats

Satin Reversible Coats

In all the smart colorings;
also

\$19.50

Values up to \$25.00

Evening or Afternoon Coats

Of chiffon broadcloth, with braid trimming.....

Very High Class

Auto and Steamer Coats

In tweeds and mixtures.....

\$24.50

Value \$35.00

Special at

For Misses and Juniors

French Linen

Tailored Dresses

Button down the front; sailor collar of batiste; all colors and white.

Misses' Broadcloth Capes

In rose, light blue, pink, gray and old blue, trimmed with satin.

\$8.50—Value \$12.50

\$9.50—Value \$12.50

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Hours: 9 A. M. to 7 P. M., 10 to 12 Sundays.
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